DECLARATION AND POWER OF ATTORNEY FOR PATENT APPLICATION

As a below named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below next to my name,

I believe I am an original, first and sole inventor of the subject matter which is claimed and for which a patent is sought on the invention entitled <u>IMPROVED TRANSACTION TRACKING</u>, <u>MANAGING</u>, <u>ASSESSMENT</u>, <u>AND AUDITING DATA PROCESSING SYSTEM AND NETWORK</u>, the specification of which

[X]	is attached hereto.		
	was filed on		as
_	Application Serial No.		
	and was amended on		
		(if applicable)	

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose information which is material to the examination of this application in accordance with Title 37, Code of Federal Regulations, §1.56(a).

I hereby claim the benefit under Title 35, United States Code, §120 of any United States application(s) listed below, and insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States application in the manner provided by the first paragraph of Title 35, United States Code, §112, I acknowledge the duty to disclose material information as defined in Title 37, Code of Federal Regulations, §1.56(a) which occurred between the filing date of the prior application and the national or PCT international filing date of this application:

09/098.860 (Serial No.)	(Filing Date)	(Status)
08/871.921 (Serial No.)	06/10/97 (Filing Date)	Granted (Status)

POWER OF ATTORNEY: As a named inventor, I hereby appoint the following attorneys to prosecute this application and transact all business in the Patent and Trademark Office connected therewith, HOPGOOD, CALIMAFDE, KALIL & JUDLOWE LLP, a firm consisting of Roy C. Hopgood, Reg. No. 15,245; John M. Calimafde, Reg. No. 16,895; Eugene J. Kalil, Reg. No. 16,686; Stephen B. Judlowe, Reg. No. 21,049; Francis J. Murphy, Reg. No. 24,537; Dennis J. Mondolino, Reg. No. 27,148; Ira B. Winkler, Reg. No. 29,223; James M. Bollinger, Reg. No. 32,555; Brian P. Murphy, Reg. No. 34,986, and Bradley N. Ruben, Reg. No. 32,058 at that firm.

(continued on next page)

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SEND CORRESPONDENCE TO:

James M. Bollinger, Esq. Registration No. 32,555 HOPGOOD, CALIMAFDE, KALIL & JUDLOWE LLP 60 East 42nd Street New York, New York 10165

DIRECT TELEPHONE CALLS TO:

James Bollinger (212) 551-5000

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

Full name o	f sole inv	entor <u> </u>	Stephen D	ale>Mes	ser					
Inventor's s	ignature							Date Apr	118	7000
Residence _	New Y	ork, Ne	w York					' /	1	<u> </u>
Citizenship	U.S.									
Post Office	Address	95 Hora	atio St.	Apt	107.	New York	. NY	10014		
				_		,		_		

Applicant or Patentee: Stephen D. Messer Serial or Patent No.:	Docket No. <u>1776-001B</u>
Filed or Issued: For: IMPROVED TRANSACTION TRACKING, MANAGING, A DATA PROCESSING SYSTEM AND NETWORK	SSESSMENT, AND AUDITING
VERIFIED STATEMENT (DECLARATION) CLAIMING (37 CFR 1.9(f) and 1.27(c) - SMALL BUSINES	SMALL ENTITY STATUS SS CONCERN
I hereby declare that I am	
[] the owner of the small business concern identified below:[X] an official of the small business concern empowered to ac the concern identified below:	t on behalf of
NAME OF CONCERN ADDRESS OF CONCERN LinkShare Corporation 215 Park Avenue South, New Y	York, New York 10003
I hereby declare that the above-identified small business concern quadefined in 13 CFR 121.3-18, and reproduced in 37 CFR 1.9(d), for pursection 41(a) and (b) of Title 35, United States Code, in that the number of employees of its affiliates, does not exceed 500 persons. For number of employees of the business concern is the average over the of the persons employed on a full-time, part-time or temporary basis of fiscal year, and (2) concerns are affiliates of each other when either, controls or has the power to control the other, or a third party or parties both.	rposes of paying reduced fees under mber of employees of the concern, purposes of this statement, (1) the exprevious fiscal year of the concern during each of the pay periods of the directly or indirectly, one concern
I hereby declare that rights under contract or law have been convenience to the invention, entity that the invention is a superscript to the invention, entity that the invention is a superscript that the invent	led IMPROVED TRANSACTION
[X] the specification filed herewith	

If the rights held by the above-identified small business concern are not exclusive, each individual, concern or organization having rights to the invention is listed below* and no rights to the invention are held by any person, other than the inventor, who could not qualify as a small business concern under 37 CFR 1.9(d) or by any concern which would not qualify as a small business concern under 37 CFR 1.9(d) or a nonprofit organization under 37 CFR 1.9(e). *NOTE: Separate verified statements are required from each named person, concern or organization having rights to the invention averring to their status as small entities. (37 CFR 1.27)

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NAME
ADDRESS [] INDIVIDUAL [] SMALL BUSINESS CONCERN [] NONPROFIT ORGANIZATION
NAME ADDRESS
[]INDIVIDUAL [] SMALL BUSINESS CONCERN [] NONPROFIT ORGANIZATION
I acknowledge the duty to file, in this application or patent, notification of any change in status resulting in loss of entitlement to small entity status prior to paying, or at the time of paying, the earliest of the issue fee or any maintenance fee due after the date on which status as a small entity is no longer appropriate. (37 CFR 1.28(b))
I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under section 1001 of Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application, any patent issuing thereon, or any patent to which this verified statement is directed.
NAME OF PERSON SIGNING Stephen D. Messer TITLE OF PERSON OTHER THAN OWNER Chairman and CEO ADDRESS OF PERSON SIGNING 215 Park Avenue South, New York, NY 10003
SIGNATURE DATE POPI LO, 2500